

## Article - Tax - General

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§10–109.

(a) The Comptroller may distribute, apportion, or allocate gross income, deductions, credits, or allowances between and among two or more organizations, trades, or businesses, whether or not incorporated, whether or not organized in the United States, and whether or not affiliated, if:

(1) the organizations, trades, or businesses are owned or controlled directly or indirectly by the same interests within the meaning of § 482 of the Internal Revenue Code; and

(2) the Comptroller determines that the distribution, apportionment, or allocation is necessary in order to reflect an arm's length standard within the meaning of § 1.482-1 of the Regulations of the Internal Revenue Service of the U.S. Treasury and to reflect clearly the income of those organizations, trades, or businesses.

(b) The Comptroller shall apply the administrative and judicial interpretations of § 482 of the Internal Revenue Code in administering this section.

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